

**CARRIER NAME**  
**CPCN/Permit \_\_\_\_\_**

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N.T.A. #1

**3% PASSENGER TRANSPORTATION RECOVERY CHARGE AND RULES**

The following rules apply to carriers who provide passenger transportation, excluding airport transport service:

**Pursuant to Nevada Legislative Senate Bill No. 376**

**Sec. 36. Section 51 of Assembly Bill No. 175** of this session is hereby amended to read as follows:

Sec. 51. 1. Except as otherwise provided in subsection 2 and in addition to any other fee or assessment imposed pursuant to this chapter, an excise tax is hereby imposed on the connection, whether by dispatch or other means, made by a common motor carrier of a passenger to a person or operator willing to transport the passenger at the rate of 3 percent of the total fare charged for the transportation, which must include, without limitation, all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare. The Department of Taxation shall charge and collect from each common motor carrier of passengers the excise tax imposed by this subsection.

2. The provisions of subsection 1 do not apply to an airport transfer service.

3. (Intentionally omitted)

4. As used in this section, "airport transfer service" means the transportation of passengers and their baggage in the same vehicle, except by taxicab, for a per capita charge between airports or between an airport and points and places in this State. The term does not include charter services by bus, charter services by limousine, scenic tours or special services.

NOTE 1: The passenger transportation recovery charge must be passed along to all customers.

NOTE 2: The 3% passenger transportation recovery charge must be shown separately from the total fare as defined above.

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